



SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT INSURANCE LAWS, JULY 6, 1986

PREPARED FOR READY REFERENCE, CONSULT THE STATE LAW AND STATE EMPLOYMENT SECURITY AGENCY FOR AUTHORITATIVE INFORMATION

State	BENEFITS									COVERAGE	TAXES
	Qualifying wage or employment (number X wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) 1/3/	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit for total unemployment ⁷		
				Min.	Max.		Proportion of base-period wages ⁶	Benefit for total unemployment ⁷			
								Min. ⁸		Max.	
Ala.	1-1/2 x hqw; not less than \$774.01	0	1/24	\$22	\$120	\$15	1/3	11+	26	20 wks.	\$ 8,000
Alaska	\$1,000; wages in 2 qtrs.	1	3.8-0.95% of annual wages, + \$24 per dep. up to \$72	38-62	188-260	3/4 wages over \$50	Weighted schedule of bpw in relation to hqw	716	726	Any time	21,600
Ariz.	1-1/2 x hqw; \$1,000 in HQ.	1	1/25	40	135	\$15	1/3	12+	26	20 wks	7,000
Ark.	30 x wba; wages in 2 qtrs.	1	1/52 of 2 highest qtrs up to 66-2/3% of State awv	44	196	2/5	1/3	10	26	10 days	7,500
Calif.	8 wks. employment at \$20 & BP wages of \$900 or total BP wages of \$1,200	1	1/24-1/33	30	166	Greater of \$25 or 25% of wages	1/2	712+	726	Over \$100 in any qtr.	7,000
Colo.	40	1	60% of 1/26 of claimant's 2 highest qtrs up to 50% of State awv	25	213	1/4 wba	1/3	8+-13	26	Any time	8,000
Conn.	40	0	1/26, up to 60% of State awv + \$10 per dep. up to 1/2 wba or 5 depts.	15-22	192-242	2/3 wages	Uniform	726	726	20 wks.	7,100
Del.	36	0	1/78 of 3 highest qtrs of BP, up to 66-2/3% of State awv	20	205	Greater of \$10 or 30% of wba	1/2	18	26	20 wks.	8,250
D.C.	1-1/2 x hqw; not less than \$900; \$600 in 1 qtr.	1	1/23 + \$5 per dep. up to \$20	26	250 ⁴	1/5 wages	1/2	17	26	Any time	8,000
Fla.	20 wks. employment at average of \$20 or more	1	1/2 claimant's awv	10	175	\$5	1/2 wks. employment	10	26	20 wks.	7,000

State	BENEFITS									COVERAGE Size of firm (1 worker in specified time and/or size of payroll) ¹⁵	TAXES 1986 Taxable wage base
	Qualifying wage or employment (number X wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) 1/3/	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷		
							Proportion of base-period wages ⁶	Max.			
				Min.	Max.				Min. ⁸		
Ca.	1-1/2 x hqw	12	1/50 of 2 highest qtrs.	\$27	\$145	\$8	1/4	4	26	20 wks	\$ 7,500
Hawaii	30; 14 wks employment	1	1/25 up to 66-2/3% of State awv	5	200	\$2	Uniform	726	726	Any time	15,600
Idaho	1-1/2 x hqw; not less than \$1,144.01 in 1 qtr.; wages in 2 qtrs.	1	1/26 up to 60% of State awv	44	185	1/2 wba	Weighted schedule of bpw in relation to hqw	10	26	20 wks. or \$300 in any quarter	15,600
Ill.	\$1,600; \$440 outside HQ	1	48% of claimant awv in 2 highest qtrs. up to 48% of State awv ^{12, 17}	51	161-209	1/2 wba	Uniform	26	26	20 wks.	8,500
Ind.	1-1/2 x hqw; not less than \$2,500; \$1,500 in last 2 qtrs.	1	4.3% of high qtr. wage credits ³	40	96-161	Greater of \$3 or 20% of wba from other than BP employer	1/4	9+	26	20 wks.	7,000
Iowa	1-1/4 x hqw; not less than 1.5 x a BQ amount computed at 3.5% of the the state-wide awv.	12	3/12/	23-28	162-199	1/4 wba	1/3	11+	26	20 wks.	12,000
Kans.	30; wages in 2 qtrs.	1	4.25% of hqw up to 60% of State awv	49	197	In excess of \$47	1/3	10	26	20 wks.	8,000
Ky.	1-1/2 x hqw; 8 x wba in last 2 qtrs; \$750 in 1 qtr. and \$750 in other qtrs.	0	1.185% of BP wages up to 55% of State awv	22	140	1/5 wages	1/3	15	26	20 wks.	8,000
La.	1-1/2 x hqw	1	1/20-1/25 ^{13, 17}	10	205	Lesser of 1/2 wba or \$50	27%	12	26	20 wks.	7,000
Maine	2 x annual awv in each of 2 qtrs. & 6 x annual awv in BP	1	1/22 up to 52% of State awv +\$5 per dep. to 1/2 wba	25-37	152-228	\$10	1/3	7+22	26	20 wks.	7,000

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	Qualifying wage or employment (number X wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) <u>1/3/</u>	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period				
				Min.	Max.		Proportion of base-period wages ⁶	Benefit weeks for total unemployment ⁷			
								Min. ⁸	Max. ⁹		
Md.	1-1/2 x hqw; \$576.01 in 1 qtr; wages in 2 qtrs.	0	1/24 + \$3 per dep. up to \$12	25-29	4195	\$35	Uniform	26	26	Any time	\$ 7,000
Mass.	30; not less than \$1,200	1	1/21-1/26 up to 57.5% of State awv, + \$6 per dep. up to 1/2 wba ³	14-21	207-310	40% not less than \$10 nor more than \$30	36%	9+-30	30	13 wks.	7,000
Mich.	20 wks. employment at 30 x State min. hourly wage ¹⁰	0	65% of claimant's after tax earnings (ATE) up to a maximum of 58% of State awv. ¹⁷	54	197	Up to 1/2 wba ⁵	3/4 wks. employment	15	26	20 wks. or \$1,000 in CY	9,500
Minn.	15 wks. employment at 30% of State awv	91	<u>12/</u>	58	239	\$25	7/10 wks. employment	11	26	20 wks.	10,700
Miss.	40; \$780 in 1 qtr. wages in 2 qtrs.	1	1/26	30	130	\$5	1/3	13+	26	20 wks.	7,000
Mo.	1-1/2 x hqw; \$300 in 1 qtr; wages in 2 qtrs.	91	4.5%	14	125	\$10	1/3	10	26	20 wks.	8,000
Mont.	20 wks. employment at \$50 or more	1	49% of claimant's awv up to 60% of State awv <u>17/</u>	43	171	1/2 wages in excess of 1/4 wba	Weighted schedule of bpw in relation to hqw	8	26	Over \$1,000 in current or preceding year	12,200
Neb.	\$600; \$200 in each of 2 qtrs.	1	1/17-1/24	12	126	1/2 wba	1/3	17	26	20 wks.	7,000
Nev.	1-1/2 x hqw	0	1/25, up to 50% of State awv	16	171	1/4 wages	1/3	12+	26	\$225 in any qtr.	11,400
N.H.	\$2,600; \$1,000 in each of 2 qtrs.	0	1.8-1.2% of annual wages	36	150	1/5 wba	Uniform	26	26	20 wks.	7,000
N.J.	20 wks. employment at 20% of awv; or 12 x awv	91	60% of claimant's awv + d.a. up to 56-2/3% of State awv	20	4214	Greater of \$5 or 1/5 wba	3/4 wks. employment	15	26	\$1,000 in any year	10,700

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				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸			
N.Mex.	1-1/4 x hqw	1	1/26; not less than 10% nor more than 50% of State awv	\$30	\$154	1/5 wba	3/5	19	26	20 wks. or \$450 in any qtr.	\$10,300
N.Y.	20 wks. employment at minimum average of \$80 or more 10	11 ¹	67-50% of claimant's awv	40	180	11/	Uniform	26	26	\$300 in any qtr.	7,000
N.C.	1-1/2 x hqw not less than 6 x State awv	1	1/52 of 2 highest qtrs up to 66-2/3% of State awv ¹²	15	175	10% awv in 2 highest qtrs.	Weighted schedule of bpw in relation to hqw	13-26	26	20 wks.	9,200
N.Dak.	1-1/2 x hqw	1	1/52 of the 2 highest qtrs; up to 67% of the State awv	60	197	1/2 wba	Weighted schedule of bpw in relation to hqw	12	26	20 wks.	10,800
Ohio	20 wks. employment at 37 x min. hourly wage	9 ¹	1/2 claimant's awv + d.a. of \$1-\$86 based on claimant's awv and number of dep. 3,16,17	10	147-233	1/5 wba	20 x wba; wba for each credit wk. in excess of 20	20	26	20 wks.	8,000
Okla.	40% taxable wages and 1-1/2 x hqw; \$8,900 ¹⁰ /	1	1/25 up to 66-2/3% of State awv 18/	16	197 18/	\$7	40% of taxable wage	20+14	25 ¹⁴	20 wks.	8,900
Oreg.	18 wks; not less than \$1,000 in BP	1	1.25% of bpw up to 64% of State awv	50	216	1/3 wba	1/3	7+ ⁷	25 ⁷	18 wks. or \$225 in any qtr.	14,000
Pa.	37 + - 40; \$800 in BQ and \$1,320 in BP; at least 20% of bpw outside BQ	1	1/23-1/25 up to 66-2/3% of State awv + \$5 for 1 dep; \$3 for 2d	\$35-40	232-240 18/	Greater of \$6 or 40% wba	At least 16 credit wks. for min., 18 for max.	16	26	Any time	8,000
P.R.	40 x wba not less than \$280; \$75 in 1 qtr.; wages in 2 qtrs.	1	1/11-1/26; up to 50% of State awv	7	*95	wba	Uniform	720	720	Any time	7,000

*Possible change was not available at press time.

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				Min.	Max.		Proportion of base-period wages ⁶	Benefit weeks for total unemployment ⁷			
								Min. ⁸		Max.	
R.I.	20 wks. employment at \$67 or more; or \$4,020	1	55% of claimant's awv up to 60% of State awv, + greater of \$5 or 5% of the benefit rate per dep. up to 5 depts.	36-41	\$191-236	\$5	3/5 wks. employment	12	26	Any time	\$11,000
S.C.	1-1/2 x hqw; not less than \$900; \$540 in 1 qtr.	1	1/26 up to 66-2/3% of State awv	21	125	1/4 wba	1/3	14	26	20 wks.	7,000
S.Dak.	\$728 in BQ; 30 x wba outside BQ	1	1/26 up to 62% of State awv ¹⁷	28	129	1/4 wages up to wba	1/3	18+	26	20 wks.	7,000
Tenn.	40; \$754.01 in highest 2 qtrs.	1	1/25-1/31 of average 2 highest qtrs	30	125	\$30	1/4	12	26	20 wks.	7,000
Tex.	1-1/2 x hqw not less than \$500	9 ¹	1/25 ¹⁶	32	203	Greater of \$5 or 1/4 wba	27%	13+	26	20 wks.	7,000
Utah	1-1/2 x hqw; bpw of 8 x State awv	1	1/26 up to 60% of State awv	13	197	3/10 wba	27%	10	26	\$140 in CQ in current or preceding CY	12,600
V.I.	1-1/2 x hqw; \$858 in BQ or \$858 in BQ and 39 x wba in BP	1	1/26 up to 50% of State awv	30	140	1/4 wages in excess of \$15	1/3	14+	26	Any time	14,500
Vt.	20 wks. employment at \$35 or more	1	1/2 claimant's awv for highest 20 wks up to 60% of State awv	18	154	\$15 +\$3 for each dep. up to 5	Uniform	26	26	20 wks.	8,000
Va.	50; wages in 2 qtrs.	0	1/50 of the 2 highest qtrs.	58	167	\$25	1/3	12	26	20 wks.	7,000

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	Qualifying wage or employment (number X wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) <u>1/3/</u>	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷			Size of firm (1 worker in specified time and/or size of payroll) ¹⁵
							Proportion of base-period wages ⁶	Min. ⁸				
				Min.	Max.							
Wash.	680 hours	1	1/25 of average of 2 highest qtrs. wages up to 55% of State awv	\$53	\$197	1/4 wages in excess of \$5	1/3	16+ 30 <u>7/</u>	30 <u>7/</u>	Any time	\$11,500	
W.Va.	\$2,200 and wages in 2 qtrs.	1	1.0% of annual wages up to 70% of State awv <u>17/</u>	24	225	\$25	Uniform	26	26	20 wks.	8,000	
Wisc.	19 weeks employment at 30% of State awv	0	50% of claimant's awv up to 66-2/3% of State awv ¹⁷	37	196	33% wages over \$20	8/10 wks. employment	1-14+	26	20 wks.	10,500	
Wyo.	5% of State awv in BQ and 8% of State awv in BP	1	4% of hqw up to 55% of State awv <u>18/</u>	36	198	Greater of \$15 or 1/2 wba	3/10	12-26	26	\$500 in current or preceding CY	9,900	

¹Weekly benefit amount abbreviated in columns and footnotes as wba; base period, BP; base-period wages, bpw; high quarter, HQ; high-quarter wages, hqw; average annual wage, aaw; average weekly wage, aww; benefit year, BY; calendar quarter, CQ; calendar year, CY; dependent, dep.; dependents allowances, da.; minimum, min.; maximum, max.; quarter, qtr.; week, wk.

²Unless otherwise noted, waiting period same for total or partial unemployment. In Ga. no waiting week if claimant unemployed not through own fault. In Iowa the waiting week will be repealed on January 1 of the first CY for which a contribution rate table other than the highest is in effect.

³When States use weighted high-quarter, annual-wage, or average weekly-wage formula, approximate fractions or percentages figured at midpoint of lowest and highest normal wage brackets. When da provided, fraction applies to basic wba. In States noted variable amounts above max. basic benefits limited to claimants with specified number of dep. and earnings in excess of amounts applicable to max. basic wba.. In Ind. da. paid only to claimants with earnings in excess of that needed to qualify for basic wba and who have 1-4 depts.. In Iowa, and Ohio claimants may be eligible for augmented amount at all benefit levels but benefit amounts above basic max. available only to claimants in dependency classes whose hqw or aww are higher than that required for max. basic benefit. In Mass. for claimant with aww in excess of \$66 wba computed at 1/52 of 2 highest quarters of earnings or 1/26 of highest quarter if claimant has no more than 2 quarters work.

⁴When 2 amounts given, higher includes da.. Higher for min. wba includes max. allowance for one dep.. In D.C., Md., and N.J., same max. with or without dep.

⁵In computing wba for partial unemployment, in States noted full wba paid if earnings are less than 1/2 wba; 1/2 wba if earnings are 1/2 wba but less than wba.

⁶States noted have weighted schedule with percent of benefits based on bottom of lowest and highest wage brackets.

⁷Benefits extended under State program when unemployment in State reaches specified levels; Alaska, Calif., by 50%; Conn. by 13 weeks; Wash. (until Dec. 31, 1986) by 6 wks., and Oreg. (until June 27, 1987) by 25%. In Hawaii benefits extended by 13 weeks when a manmade or disaster causes damage to either the State as a whole or any of its counties and creates an unemployment problem involving a substantial number of persons and families. In P.R. benefits extended by 32 weeks in certain industries, occupations or establishments when special unemployment situation exists. Benefits also may be extended during periods of high unemployment by 50%, up to 13 weeks, under Federal-State Extended Compensation Program.

⁸For claimants with min. qualifying wages and min. wba. When two amounts shown, range of duration applies to claimants with min. qualifying wages in BP; longer duration applies with min. wba; shorter duration applies with max. possible concentration of wages in HQ; therefore highest wba possible for such BP earnings. Wisc. determines entitlement separately for each employer. Lower end of range applies to claimants with only 1 week of work at qualifying wage; upper end to claimants with 18 weeks or more of such wages.

⁹Waiting period compensable if claimant unemployed after 9 consecutive weeks, Mo.; when benefits are payable for third week following waiting period, N.J.; after benefits paid equaling 3 x wba, Tex.; after any 4 weeks in BY, Minn.; after 3d week of total unemployment, (for CY 1986 no benefits will be paid for the waiting week) Ohio.

¹⁰Or 15 weeks in last year and 40 weeks in last 2 years of aww of \$80 or more, N.Y.; 14 weeks of employment and BP wages equal to 20 x the State aww, Mich.. Between January 1, 1986, and December 31, 1987, 20 hrs. in each of 20 wks., Okla..

¹¹For N.Y., waiting period is 4 effective days accumulated in 1-4 weeks; partial benefits 1/4 wba for each 1 to 3 effective days. Effective days: fourth and each subsequent day of total unemployment in week for which not more than \$180 is paid.

¹²To 55% State aww if claimant has nonworking spouse; 62.4% if he has dep. child, Ill.; 1/19-1/23 up to 65% of State aww for claimants with dep., Iowa; 60% of first \$85, 40% of next \$85, 50% of balance of individual's aww; max. set at 66-2/3%, Minn.; 60% of aww if fund ratio is less than 5.5%; however, the max. wba may not be less than the max. in effect for the previous year, N.C.

¹³Up to 66-2/3% of State aww, La..

¹⁴Duration can be much less than 26 wks. for individuals with only one BP ER, Okla..

¹⁵\$1,500 in any CQ in current or preceding CY unless otherwise specified.

¹⁶Max. amount adjusted annually: by same percentage increase as occurs in State aww (Ohio) by \$7 for each \$10 increase in average weekly wage of manufacturing production workers (Texas).

¹⁷The min. and max. wba's are frozen indefinitely, La. and Wisc.. The max. wba is frozen until January 1987, Ill., Mich., Mont., and Ohio; until July 1988, N.Va.; and indefinitely, S.Dak..

¹⁸The wba will be reduced by 5% if the weekly benefit amount is \$75 or more; Pa.; wba's over \$90 will be reduced to 85% of the computed amount when revenues in the fund are inadequate to pay benefits, Wyo.; the greater of \$197 or 60%, 57.5%, 55%, 52.5% or 50% of State aww of the second preceding CY depending on the condition of the fund, Okla..